

IRS National Standards for Allowable Living Expenses

(Cases Filed On or After May 15, 2024)

Note: The IRS expense figures posted on this Web site are for use in completing bankruptcy forms. They are not for use in computing taxes or for any other tax administration purpose. Expense information for tax purposes can be found on the [IRS Web Site](#).

Collection Financial Standards for Food, Clothing and Other Items

Expense	One Person	Two Persons	Three Persons	Four Persons
Food	\$458	\$820	\$977	\$1,143
Housekeeping supplies	\$44	\$75	\$83	\$82
Apparel & services	\$87	\$157	\$187	\$300
Personal care products & services	\$48	\$80	\$87	\$97
Miscellaneous	\$171	\$279	\$343	\$405
Total	\$808	\$1,411	\$1,677	\$2,027

More than four persons	Additional Amount Per Person
For each additional person, add to four-person total allowance:	\$386

Bankruptcy Allowable Living Expenses – National Standards (See 11 U.S.C. § 707(b)(2)(A)(ii)(I))

Expense	One Person	Two Persons	Three Persons	Four Persons
Food & Clothing (Apparel & Services)*	\$545	\$977	\$1,164	\$1,443
5% of Food & Clothing	\$27	\$49	\$58	\$72

More than four persons	Additional Amount Per Person
Food & Clothing (Apparel & Services)*	\$275
5% of Food & Clothing	\$14

* This total may differ from the combination of the two amounts on the table above due to rounding.

Bankruptcy Allowable Living Expenses
(Cases Filed On or After May 15, 2024)

Local Housing and Utilities Standards*

Oklahoma

County	FIPS Code	Family Size and Expense Type									
		1 Person		2 People		3 People		4 People		5 or More People	
Non-Mortgage	Mortgage/Rent	Non-Mortgage	Mortgage/Rent	Non-Mortgage	Mortgage/Rent	Non-Mortgage	Mortgage/Rent	Non-Mortgage	Mortgage/Rent	Non-Mortgage	Mortgage/Rent
Adair County	40001	\$563	\$611	\$661	\$718	\$696	\$757	\$776	\$844	\$789	\$857
Alfalfa County	40003	\$638	\$648	\$749	\$761	\$789	\$802	\$880	\$894	\$894	\$909
Atoka County	40005	\$666	\$754	\$782	\$885	\$825	\$932	\$919	\$1,040	\$934	\$1,057
Beaver County	40007	\$603	\$792	\$709	\$930	\$747	\$980	\$833	\$1,093	\$847	\$1,110
Beckham County	40009	\$604	\$894	\$710	\$1,049	\$748	\$1,106	\$834	\$1,233	\$848	\$1,253
Blaine County	40011	\$639	\$714	\$750	\$839	\$790	\$884	\$881	\$986	\$895	\$1,002
Bryan County	40013	\$588	\$820	\$690	\$963	\$728	\$1,014	\$811	\$1,131	\$825	\$1,149
Caddo County	40015	\$591	\$678	\$694	\$797	\$731	\$840	\$815	\$937	\$828	\$952
Canadian County	40017	\$600	\$1,136	\$705	\$1,333	\$743	\$1,405	\$828	\$1,567	\$842	\$1,592
Carter County	40019	\$573	\$902	\$673	\$1,060	\$709	\$1,117	\$791	\$1,245	\$804	\$1,265
Cherokee County	40021	\$610	\$764	\$716	\$897	\$755	\$945	\$842	\$1,054	\$855	\$1,071
Choctaw County	40023	\$659	\$657	\$775	\$771	\$816	\$813	\$910	\$906	\$925	\$921
Cimarron County	40025	\$752	\$499	\$883	\$586	\$930	\$618	\$1,037	\$689	\$1,054	\$700
Cleveland County	40027	\$575	\$1,125	\$676	\$1,321	\$712	\$1,392	\$794	\$1,552	\$806	\$1,578
Coal County	40029	\$621	\$582	\$730	\$683	\$769	\$720	\$857	\$803	\$871	\$816
Comanche County	40031	\$573	\$877	\$673	\$1,030	\$709	\$1,085	\$791	\$1,209	\$804	\$1,229
Cotton County	40033	\$625	\$690	\$735	\$810	\$774	\$854	\$863	\$952	\$877	\$968
Craig County	40035	\$608	\$713	\$715	\$837	\$753	\$882	\$839	\$984	\$853	\$999
Creek County	40037	\$575	\$871	\$676	\$1,022	\$712	\$1,077	\$794	\$1,201	\$806	\$1,221
Custer County	40039	\$617	\$986	\$725	\$1,158	\$763	\$1,221	\$851	\$1,361	\$865	\$1,383
Delaware County	40041	\$608	\$860	\$714	\$1,010	\$753	\$1,064	\$839	\$1,187	\$853	\$1,206
Dewey County	40043	\$648	\$705	\$761	\$829	\$802	\$873	\$894	\$974	\$909	\$989
Ellis County	40045	\$602	\$818	\$707	\$960	\$745	\$1,012	\$830	\$1,129	\$844	\$1,147
Garfield County	40047	\$600	\$816	\$704	\$959	\$742	\$1,010	\$827	\$1,126	\$840	\$1,145

County	FIPS Code	Family Size and Expense Type									
		1 Person		2 People		3 People		4 People		5 or More People	
Non-Mortgage	Mortgage/Rent	Non-Mortgage	Mortgage/Rent	Non-Mortgage	Mortgage/Rent	Non-Mortgage	Mortgage/Rent	Non-Mortgage	Mortgage/Rent	Non-Mortgage	Mortgage/Rent
Garvin County	40049	\$610	\$758	\$716	\$891	\$755	\$938	\$842	\$1,046	\$855	\$1,063
Grady County	40051	\$591	\$1,019	\$693	\$1,197	\$731	\$1,261	\$815	\$1,406	\$828	\$1,429
Grant County	40053	\$567	\$689	\$666	\$810	\$702	\$853	\$783	\$951	\$795	\$967
Greer County	40055	\$810	\$645	\$952	\$757	\$1,003	\$798	\$1,118	\$890	\$1,137	\$904
Harmon County	40057	\$677	\$626	\$795	\$736	\$838	\$775	\$934	\$864	\$949	\$879
Harper County	40059	\$658	\$654	\$773	\$768	\$814	\$810	\$908	\$903	\$922	\$918
Haskell County	40061	\$650	\$632	\$763	\$743	\$804	\$783	\$897	\$873	\$911	\$887
Hughes County	40063	\$625	\$621	\$734	\$729	\$773	\$769	\$862	\$857	\$876	\$871
Jackson County	40065	\$652	\$774	\$766	\$909	\$808	\$957	\$900	\$1,068	\$915	\$1,085
Jefferson County	40067	\$671	\$539	\$788	\$634	\$830	\$668	\$926	\$744	\$941	\$756
Johnston County	40069	\$640	\$687	\$751	\$807	\$791	\$851	\$882	\$949	\$896	\$964
Kay County	40071	\$650	\$699	\$763	\$822	\$804	\$866	\$897	\$965	\$911	\$981
Kingfisher County	40073	\$558	\$923	\$655	\$1,085	\$690	\$1,143	\$770	\$1,274	\$782	\$1,295
Kiowa County	40075	\$662	\$607	\$778	\$712	\$820	\$750	\$914	\$837	\$929	\$850
Latimer County	40077	\$611	\$610	\$718	\$716	\$756	\$755	\$843	\$842	\$857	\$855
Le Flore County	40079	\$589	\$673	\$691	\$791	\$729	\$833	\$813	\$929	\$826	\$944
Lincoln County	40081	\$560	\$858	\$658	\$1,007	\$693	\$1,062	\$773	\$1,184	\$785	\$1,203
Logan County	40083	\$557	\$1,205	\$655	\$1,415	\$690	\$1,491	\$769	\$1,663	\$782	\$1,689
Love County	40085	\$591	\$783	\$693	\$920	\$731	\$969	\$815	\$1,081	\$828	\$1,098
Major County	40093	\$595	\$811	\$699	\$952	\$736	\$1,004	\$821	\$1,119	\$834	\$1,137
Marshall County	40095	\$590	\$798	\$693	\$937	\$730	\$988	\$814	\$1,102	\$827	\$1,119
Mayes County	40097	\$617	\$825	\$725	\$969	\$764	\$1,021	\$852	\$1,138	\$866	\$1,156
McClain County	40087	\$618	\$1,161	\$726	\$1,364	\$765	\$1,437	\$852	\$1,603	\$866	\$1,629
McCurtain County	40089	\$632	\$637	\$742	\$748	\$782	\$788	\$872	\$879	\$886	\$893
McIntosh County	40091	\$613	\$688	\$721	\$807	\$759	\$851	\$846	\$949	\$860	\$964
Murray County	40099	\$577	\$759	\$678	\$891	\$714	\$939	\$796	\$1,047	\$809	\$1,064
Muskogee County	40101	\$603	\$756	\$708	\$888	\$746	\$936	\$832	\$1,043	\$845	\$1,061
Noble County	40103	\$623	\$818	\$732	\$961	\$772	\$1,012	\$860	\$1,129	\$874	\$1,147

County	FIPS Code	Family Size and Expense Type									
		1 Person		2 People		3 People		4 People		5 or More People	
Non-Mortgage	Mortgage/Rent	Non-Mortgage	Mortgage/Rent	Non-Mortgage	Mortgage/Rent	Non-Mortgage	Mortgage/Rent	Non-Mortgage	Mortgage/Rent	Non-Mortgage	Mortgage/Rent
Nowata County	40105	\$631	\$766	\$741	\$900	\$780	\$949	\$870	\$1,058	\$884	\$1,075
Okfuskee County	40107	\$583	\$648	\$684	\$761	\$721	\$802	\$804	\$894	\$817	\$909
Oklahoma County	40109	\$589	\$1,077	\$692	\$1,265	\$729	\$1,333	\$813	\$1,486	\$826	\$1,510
Omulgee County	40111	\$649	\$687	\$762	\$808	\$803	\$851	\$896	\$948	\$910	\$964
Osage County	40113	\$631	\$867	\$741	\$1,018	\$781	\$1,073	\$871	\$1,196	\$886	\$1,215
Ottawa County	40115	\$642	\$605	\$754	\$710	\$795	\$748	\$886	\$834	\$900	\$848
Pawnee County	40117	\$652	\$777	\$766	\$913	\$807	\$962	\$900	\$1,072	\$915	\$1,089
Payne County	40119	\$612	\$1,025	\$718	\$1,205	\$757	\$1,269	\$844	\$1,415	\$857	\$1,438
Pittsburg County	40121	\$599	\$737	\$703	\$866	\$741	\$912	\$826	\$1,017	\$839	\$1,034
Pontotoc County	40123	\$582	\$839	\$684	\$985	\$720	\$1,039	\$803	\$1,158	\$816	\$1,177
Pottawatomie County	40125	\$575	\$841	\$675	\$989	\$712	\$1,041	\$794	\$1,161	\$806	\$1,180
Pushmataha County	40127	\$649	\$600	\$762	\$705	\$803	\$743	\$896	\$828	\$910	\$842
Roger Mills County	40129	\$605	\$743	\$710	\$873	\$748	\$920	\$834	\$1,026	\$848	\$1,042
Rogers County	40131	\$588	\$1,026	\$691	\$1,204	\$728	\$1,269	\$812	\$1,415	\$825	\$1,438
Seminole County	40133	\$608	\$692	\$714	\$813	\$753	\$856	\$839	\$955	\$853	\$970
Sequoyah County	40135	\$609	\$653	\$715	\$767	\$754	\$808	\$840	\$902	\$854	\$916
Stephens County	40137	\$645	\$729	\$757	\$856	\$798	\$902	\$890	\$1,006	\$904	\$1,022
Texas County	40139	\$558	\$823	\$656	\$966	\$691	\$1,018	\$771	\$1,135	\$783	\$1,153
Tillman County	40141	\$669	\$555	\$786	\$652	\$828	\$687	\$923	\$766	\$938	\$778
Tulsa County	40143	\$589	\$1,067	\$692	\$1,253	\$729	\$1,321	\$813	\$1,473	\$826	\$1,497
Wagoner County	40145	\$574	\$1,018	\$675	\$1,195	\$711	\$1,259	\$792	\$1,405	\$805	\$1,427
Washington County	40147	\$607	\$881	\$713	\$1,035	\$752	\$1,090	\$838	\$1,216	\$852	\$1,235
Washita County	40149	\$661	\$697	\$777	\$818	\$818	\$863	\$912	\$962	\$927	\$978
Woods County	40151	\$652	\$719	\$766	\$844	\$808	\$889	\$900	\$992	\$915	\$1,008
Woodward County	40153	\$575	\$891	\$675	\$1,046	\$712	\$1,102	\$794	\$1,229	\$806	\$1,249

* Note: The IRS expense figures posted on this Web site are for use in completing bankruptcy forms. They are not for use in computing taxes or

Administrative Expenses Multiplier

Schedules of Actual Administrative Expenses of Administering a Chapter 13 Plan**(Cases Filed Between April 1, 2024 and May 14, 2024, Inclusive)**

(As required by 11 U.S.C. § 707(b)(2)(A)(ii)(III))

Click on the State, U.S. Territory, or Commonwealth in the alphabetical listing below for a list of chapter 13 administrative expenses by judicial district.

Don't know your judicial district? Click [here](#).

Alabama	Kentucky	Northern Mariana Islands
Alaska	Louisiana	Ohio
Arizona	Maine	Oklahoma
Arkansas	Maryland	Oregon
California	Massachusetts	Pennsylvania
Colorado	Michigan	Puerto Rico
Connecticut	Minnesota	Rhode Island
Delaware	Mississippi	South Carolina
District of Columbia	Missouri	South Dakota
Florida	Montana	Tennessee
Georgia	Nebraska	Texas
Guam	Nevada	Utah
Hawaii	New Hampshire	Vermont
Idaho	New Jersey	Virgin Islands
Illinois	New Mexico	Virginia
Indiana	New York	Washington
Iowa	North Carolina	West Virginia
Kansas	North Dakota	Wisconsin

State	Judicial District	Multiplier
Alabama		

Bankruptcy cases in Alabama and North Carolina are not under the jurisdiction of the United States Trustee Program. Questions regarding bankruptcy cases filed in the six judicial districts in those states should

[Exhibit 3, Page 7 of 19]

be directed to the Bankruptcy Administrator for the district where the case is pending. Accordingly, the schedules of actual administrative expenses for these districts are issued by the Bankruptcy Administrators and are available on the federal judiciary's Web site at: [Administrative Expenses Multiplier Bankruptcy Administrator Districts](#)

Alaska

AK	District of Alaska	10.0%
----	--------------------	-------

Arizona

AZ	District of Arizona	8.1%
----	---------------------	------

Arkansas

ARE	Eastern District of Arkansas	7.7%
ARW	Western District of Arkansas	7.7%

California

CAC	Central District of California	10.0%
CAE	Eastern District of California	8.3%
CAN	Northern District of California	10.0%
CAS	Southern District of California	10.0%

Colorado

CO	District of Colorado	9.7%
----	----------------------	------

Connecticut

CT	District of Connecticut	8.0%
----	-------------------------	------

Delaware

DE	District of Delaware	8.6%
----	----------------------	------

District of Columbia

DC	District of Columbia	8.0%
----	----------------------	------

Florida

FLM	Middle District of Florida	9.2%
FLN	Northern District of Florida	10.0%
FLS	Southern District of Florida	6.2%

Georgia

GAM	Middle District of Georgia	6.6%
GAN	Northern District of Georgia	6.5%
GAS	Southern District of Georgia	10.0%

Guam

GU	District of Guam	8.3%
----	------------------	------

Hawaii

HI	District of Hawaii	8.3%
----	--------------------	------

Idaho

ID	District of Idaho	10.0%
----	-------------------	-------

Illinois

ILC	Central District of Illinois	8.7%
ILN	Northern District of Illinois	7.5%
ILS	Southern District of Illinois	7.2%

Indiana

INN	Northern District of Indiana	7.7%
INS	Southern District of Indiana	8.7%

Iowa

IAN	Northern District of Iowa	7.4%
IAS	Southern District of Iowa	7.4%

Kansas

KS	District of Kansas	9.2%
----	--------------------	------

Kentucky

KYE	Eastern District of Kentucky	7.5%
KYW	Western District of Kentucky	4.9%

Louisiana

LAE	Eastern District of Louisiana	8.5%
LAM	Middle District of Louisiana	10.0%
LAW	Western District of Louisiana	10.0%

Maine

ME	District of Maine	9.2%
----	-------------------	------

Maryland

MD	District of Maryland	8.0%
----	----------------------	------

Massachusetts

MA	District of Massachusetts	9.7%
----	---------------------------	------

Michigan

MIE	Eastern District of Michigan	10.0%
MIW	Western District of Michigan	10.0%

Minnesota

MN	District of Minnesota	9.1%
----	-----------------------	------

Mississippi

MSN	Northern District of Mississippi	8.4%
MSS	Southern District of Mississippi	10.0%

Missouri

MOE	Eastern District of Missouri	6.0%
MOW	Western District of Missouri	6.7%

Montana

MT	District of Montana	10.0%
----	---------------------	-------

Nebraska

NE	District of Nebraska	8.9%
----	----------------------	------

Nevada

NV	District of Nevada	10.0%
----	--------------------	-------

New Hampshire

NH	District of New Hampshire	10.0%
----	---------------------------	-------

New Jersey

NJ	District of New Jersey	8.9%
----	------------------------	------

New Mexico

NM	District of New Mexico	8.1%
----	------------------------	------

New York

NYE	Eastern District of New York	8.6%
NYN	Northern District of New York	10.0%
NYS	Southern District of New York	8.8%
NYW	Western District of New York	10.0%

North Carolina

Bankruptcy cases in Alabama and North Carolina are not under the jurisdiction of the United States Trustee Program. Questions regarding bankruptcy cases filed in the six judicial districts in those states should be directed to the Bankruptcy Administrator for the district where the case is pending. Accordingly, the schedules of actual administrative expenses for these districts are issued by the Bankruptcy

North Dakota

ND	District of North Dakota	9.1%
----	--------------------------	------

Northern Mariana Islands

NMI	District of Northern Mariana Islands	8.3%
-----	--------------------------------------	------

Ohio

OHN	Northern District of Ohio	10.0%
-----	---------------------------	-------

OHS	Southern District of Ohio	8.3%
-----	---------------------------	------

Oklahoma

OKE	Eastern District of Oklahoma	10.0%
-----	------------------------------	-------

OKN	Northern District of Oklahoma	8.6%
-----	-------------------------------	------

OKW	Western District of Oklahoma	6.3%
-----	------------------------------	------

Oregon

OR	District of Oregon	7.9%
----	--------------------	------

Pennsylvania

PAE	Eastern District of Pennsylvania	9.0%
-----	----------------------------------	------

PAM	Middle District of Pennsylvania	6.7%
-----	---------------------------------	------

PAW	Western District of Pennsylvania	5.4%
-----	----------------------------------	------

Puerto Rico

PR	District of Puerto Rico	8.5%
----	-------------------------	------

Rhode Island

RI	District of Rhode Island	9.4%
----	--------------------------	------

South Carolina

SC	District of South Carolina	8.6%
----	----------------------------	------

South Dakota

SD	District of South Dakota	9.1%
----	--------------------------	------

Tennessee

TNE	Eastern District of Tennessee	5.1%
TNM	Middle District of Tennessee	4.6%
TNW	Western District of Tennessee	10.0%

Texas

TXE	Eastern District of Texas	8.2%
TXN	Northern District of Texas	10.0%
TXS	Southern District of Texas	8.7%
TXW	Western District of Texas	10.0%

Utah

UT	District of Utah	7.2%
----	------------------	------

Vermont

VT	District of Vermont	8.1%
----	---------------------	------

Virgin Islands

VI	District of Virgin Islands	8.5%
----	----------------------------	------

Virginia

VAE	Eastern District of Virginia	10.0%
VAW	Western District of Virginia	8.9%

Washington

WAE	Eastern District of Washington	10.0%
WAW	Western District of Washington	6.0%

West Virginia

WVN	Northern District of West Virginia	10.0%
WVS	Southern District of West Virginia	10.0%

Wisconsin

WIE	Eastern District of Wisconsin	7.1%
WIW	Western District of Wisconsin	6.0%

Wyoming

WY	District of Wyoming	8.9%
----	---------------------	------

Census Bureau Median Family Income By Family Size

(Cases Filed On or After May 15, 2024)

The following table provides median family income data reproduced in a format designed for ease of use in completing Bankruptcy Forms 122A-1 and 122C-1.

STATE	1 EARNER	FAMILY SIZE		
		2 PEOPLE	3 PEOPLE	4 PEOPLE *
ALABAMA	\$59,605	\$72,419	\$86,685	\$94,373
ALASKA	\$82,512	\$98,650	\$114,293	\$131,159
ARIZONA	\$66,340	\$83,660	\$94,526	\$107,944
ARKANSAS	\$54,658	\$67,179	\$77,167	\$90,146
CALIFORNIA	\$74,819	\$96,600	\$109,458	\$128,533
COLORADO	\$77,331	\$101,720	\$120,195	\$135,820
CONNECTICUT	\$81,285	\$101,344	\$124,441	\$149,181
DELAWARE	\$75,674	\$92,239	\$104,443	\$128,053
DISTRICT OF COLUMBIA	\$85,933	\$141,690	\$172,958	\$181,083
FLORIDA	\$62,973	\$77,639	\$89,908	\$104,069
GEORGIA	\$62,468	\$79,803	\$90,959	\$112,675
HAWAII	\$78,745	\$94,677	\$113,594	\$133,656
IDAHO	\$68,781	\$78,980	\$90,806	\$106,407
ILLINOIS	\$66,950	\$86,442	\$105,897	\$125,022
INDIANA	\$60,351	\$77,580	\$91,431	\$105,581
IOWA	\$61,283	\$83,592	\$98,987	\$120,308
KANSAS	\$64,518	\$82,685	\$100,333	\$111,192
KENTUCKY	\$57,509	\$69,905	\$83,622	\$102,067
LOUISIANA	\$53,821	\$66,051	\$77,910	\$97,149
MAINE	\$66,369	\$79,644	\$103,965	\$114,591
MARYLAND	\$81,293	\$104,569	\$127,386	\$151,138
MASSACHUSETTS	\$81,170	\$103,404	\$127,323	\$161,149
MICHIGAN	\$64,579	\$77,600	\$95,775	\$114,456
MINNESOTA	\$72,319	\$93,855	\$117,426	\$141,903
MISSISSIPPI	\$51,554	\$62,496	\$74,909	\$84,767
MISSOURI	\$59,605	\$76,787	\$91,333	\$105,914
MONTANA	\$65,242	\$80,779	\$84,585	\$111,516
NEBRASKA	\$63,813	\$83,412	\$98,600	\$121,455
NEVADA	\$64,412	\$81,020	\$88,992	\$99,819
NEW HAMPSHIRE	\$84,017	\$99,807	\$130,391	\$153,749
NEW JERSEY	\$83,102	\$100,763	\$130,239	\$157,404
NEW MEXICO	\$56,766	\$71,277	\$77,923	\$83,592
NEW YORK	\$69,135	\$87,550	\$105,435	\$131,389
NORTH CAROLINA	\$61,811	\$78,415	\$89,965	\$109,590
NORTH DAKOTA	\$66,813	\$89,505	\$104,222	\$122,543
OHIO	\$61,617	\$77,816	\$94,913	\$113,435
OKLAHOMA	\$55,362	\$71,043	\$82,213	\$91,528
OREGON	\$70,266	\$86,269	\$103,282	\$119,432
PENNSYLVANIA	\$66,923	\$81,574	\$103,172	\$125,861
RHODE ISLAND	\$72,515	\$93,429	\$119,892	\$138,933
SOUTH CAROLINA	\$59,661	\$74,874	\$87,940	\$102,244
SOUTH DAKOTA	\$63,862	\$83,730	\$97,624	\$113,008
TENNESSEE	\$59,052	\$75,424	\$88,939	\$99,689
TEXAS	\$61,460	\$79,870	\$89,842	\$108,866
UTAH	\$78,917	\$87,303	\$106,284	\$120,187
VERMONT	\$65,712	\$88,215	\$111,980	\$132,356
VIRGINIA	\$75,756	\$95,482	\$116,903	\$139,667
WASHINGTON	\$86,558	\$100,800	\$118,442	\$139,828
WEST VIRGINIA	\$57,979	\$64,478	\$83,128	\$90,164
WISCONSIN	\$66,106	\$82,346	\$101,490	\$122,571
WYOMING	\$61,866	\$77,243	\$93,279	\$113,060

* Add \$9,900 for each individual in excess of 4.

COMMONWEALTH OR U.S. TERRITORY	1 EARNER	FAMILY SIZE		
		2 PEOPLE	3 PEOPLE	4 PEOPLE *
GUAM	\$50,975	\$60,950	\$69,455	\$84,049
NORTHERN MARIANA ISLANDS	\$34,231	\$34,231	\$39,826	\$58,576
PUERTO RICO	\$27,212	\$27,212	\$32,352	\$43,538
VIRGIN ISLANDS	\$40,445	\$48,609	\$51,827	\$56,782

* Add \$9,900 for each individual in excess of 4.

IRS Local Transportation Expense Standards - South Census Region

(Cases Filed On or After May 15, 2024)**For Use with Allowable Transportation Expenses Table**

The Operating Costs and Public Transportation Costs sections of the Transportation Standards are provided by Census Region and Metropolitan Statistical Area (MSA). The following table lists the states that comprise each Census Region. Once the taxpayer's Census Region has been ascertained, to determine if an MSA standard is applicable, use the definitions below to see if the taxpayer lives within an MSA (MSAs are defined by county and city, where applicable). If the taxpayer does not reside in an MSA, use the regional standard.

South Census Region

Texas, Oklahoma, Arkansas, Louisiana, Mississippi, Tennessee, Kentucky, West Virginia, Virginia, Maryland, District of Columbia, Delaware, North Carolina, South Carolina, Georgia, Florida, Alabama

Metropolitan Statistical Areas (MSAs) Within the South Census Region

MSA	COUNTIES (unless otherwise specified)	
Atlanta	<i>in GA:</i>	Barrow, Bartow, Butts, Carroll, Cherokee, Clayton, Cobb, Coweta, Dawson, DeKalb, Douglas, Fayette, Forsyth, Fulton, Gwinnett, Haralson, Heard, Henry, Jasper, Lamar, Meriwether, Morgan, Newton, Paulding, Pickens, Pike, Rockdale, Spalding, Walton
Baltimore	<i>in MD:</i>	Anne Arundel, Baltimore county, Carroll, Harford, Howard, Queen Anne's, Baltimore city
Dallas-Ft. Worth	<i>in TX:</i>	Collin, Dallas, Denton, Ellis, Hood, Hunt, Johnson, Kaufman, Parker, Rockwall, Somervell, Tarrant, Wise
Houston	<i>in TX:</i>	Austin, Brazoria, Chambers, Fort Bend, Galveston, Harris, Liberty, Montgomery, Waller
Miami	<i>in FL:</i>	Broward, Miami-Dade, Palm Beach
Tampa	<i>in FL:</i>	Hernando, Hillsborough, Pasco, Pinellas
Washington, D.C.	<i>in DC:</i>	District of Columbia
	<i>in MD:</i>	Calvert, Charles, Frederick, Montgomery, Prince George
	<i>in VA:</i>	Arlington, Clarke, Culpeper, Fairfax county, Fauquier, Loudoun, Prince William, Rappahannock, Spotsylvania, Stafford, Warren, Alexandria city, Fairfax city, Falls Church city, Fredericksburg city, Manassas city, Manassas Park city
	<i>in WV:</i>	Jefferson

IRS LOCAL TRANSPORTATION* EXPENSE STANDARDS
South Census Region

Public Transportation Costs
(Line 14, Form 122A-2)
(Line 14, Form 122C-2)

National	\$215
----------	-------

Operating Costs
(Lines 12, Form 122A-2)
(Lines 12, Form 122C-2)

Region	One Car	Two Cars
South Region	\$260	\$520

MSA Locations Within Census Region:

Atlanta	\$304	\$608
Baltimore	\$272	\$544
Dallas-Ft. Worth	\$292	\$584
Houston	\$332	\$664
Miami	\$355	\$710
Tampa	\$305	\$610
Washington, D.C.	\$301	\$602

Ownership Costs
(Lines 13a and 13d, Form 122A-2)
(Lines 13a and 13d, Form 122C-2)

National	One Car	Two Cars
	\$619	\$1,238

* Does not include personal property taxes.